

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

MID-AMERICA CARPENTERS REGIONAL  
COUNCIL PENSION FUND; MID-AMERICA  
CARPENTERS REGIONAL COUNCIL HEALTH  
FUND; MID-AMERICA CARPENTERS  
REGIONAL COUNCIL APPRENTICE AND  
TRAINEE PROGRAM; and MID-AMERICA  
CARPENTERS REGIONAL COUNCIL  
SUPPLEMENTAL RETIREMENT FUND,

Plaintiffs,

v.

SUPREME & ASSOCIATES, LLC, an Illinois  
Limited Liability Company,

Defendant.

24-cv-05961

Judge Mary M. Rowland

Magistrate Jeannice W. Appenteng

**PLAINTIFFS' MOTION FOR ENTRY OF FINAL JUDGMENT  
FOR SUM CERTAIN AGAINST DEFENDANT**

Plaintiffs, the MID-AMERICA CARPENTERS REGIONAL COUNCIL PENSION FUND, *et al.* (collectively "Trust Funds"), by their attorney Kevin P. McJessey, hereby move this Court pursuant to Federal Rule of Civil Procedure 55(b) to enter a final judgment for sum certain against defendant SUPREME & ASSOCIATES, LLC, an Illinois Limited Liability Company ("Defendant"). In support of their motion, Trust Funds state as follows:

**FILING OF COMPLAINT**

1. The Trust Funds filed a complaint against the Defendant under the Employee Retirement Income Security Act ("ERISA") to compel Defendant to produce its books and records to allow the Trust Funds' designated auditor, Legacy Professionals, LLP ("Legacy"), to audit Defendant's fringe benefit contributions for the period January 1, 2022 to December 31, 2023 ("Audit Period").

2. Trust Funds' complaint also seeks a judgment for all unpaid contributions, interest and liquidated damages, attorney's fees and costs, and auditor's fees pursuant to ERISA, Area Agreements, and the trust agreements to which Defendant is signatory.

### **SERVICE**

3. On August 8, 2024, Defendant was served with a copy of the summons and complaint by service on Defendant. A copy of the Return of Service was filed with the U.S. Clerk of Court on August 9, 2024. *See* Certificate of Service, ECF Document #4.

### **ENTRY OF DEFAULT ORDER**

4. Defendant has not filed an appearance or answer in this matter and over 21 days have passed since Defendant was served.

5. On September 27, 2024 a default order was entered against Defendant. That order stated as follows:

MINUTE entry before the Honorable Mary M. Rowland: The Court has grants Plaintiff's motion for entry of default judgment [6] pursuant to Rule 55(a). The Court will vacate this default is defendants file a motion to vacate within 21 days of this order. Plaintiff is to mail this order via first class mail to the address where Defendant was served. The court strikes the status report that was due on 9/26/24. [5] Plaintiff is to file a status report by 10/31/24.

(ECF Document #7) Defendant has not filed an appearance.

6. Defendant is signatory to the collective bargaining agreement with the Mid-America Carpenters Regional Council ("Union"). *See* Decl. of J. Conklin ¶3, Exhibit A.

7. Pursuant to the Agreement and ERISA, Defendant is required to pay fringe benefit contributions to the Trust Funds for work performed by Defendant's employees and non-union subcontractors performing work falling within the jurisdiction of the Union. *See* Decl. of J. Conklin ¶4, Exhibit A; 29 U.S.C. §1132(g)(2)(A).

8. Pursuant to the Agreement and ERISA, Defendant must submit to a periodic audit of its books and records in order to verify the accuracy of the contributions reported and paid to the Trust Funds. *See* Decl. of J. Conklin ¶5, Exhibit A; 29 U.S.C. §1059.

9. The Trust Funds engaged Legacy Professionals, LLP (“Legacy”) to conduct an audit of Defendant’s fringe benefit contributions to the Trust Funds for the period January 1, 2022 through December 31, 2023 (“Audit Period”). *See* Decl. of J. Conklin ¶6, Exhibit A.

10. Prior to July 15, 2024 Defendant provided limited documents to Legacy and failed to produce complete books and records despite demands by the Trust Funds. *See* Decl. of J. Conklin ¶7, Exhibit A.

### **THIS MOTION**

11. After this lawsuit was filed additional documents were obtained in order for Legacy to prepare an audit report of Defendant’s fringe benefit contributions for the Audit Period. *See* Decl. of J. Conklin ¶8, Exhibit A.

12. Legacy prepared an audit report with Legacy’s findings showing that Defendant owes the Trust Funds \$110,621.33 in unpaid fringe benefit contributions for the Audit Period (“Audit Report”). *See* Decl. of J. Conklin ¶8, Exhibit A.

13. Because Defendant failed to comply with the terms of the Agreement, the Trust Funds had to employ the services of attorneys McJessy, Ching & Thompson, LLC to file a lawsuit to compel Defendant’s compliance with the Agreement. As a result, the Trust Funds incurred attorney’s fees and costs. Under the terms of the Agreement, Defendant is liable for the auditor’s fees and attorney’s fees and costs. *See* Decl. of J. Conklin ¶9, Exhibit A.

14. ERISA provides that the Trust Funds have the right to recover interest and liquidated damages or double interest whichever is greater. *See* 29 U.S.C. §1132(g)(2)(C)(i) &

(ii); *Moriarty v. Svec*, 429 F.3d 710, 721 (7<sup>th</sup> Cir. 2005) (“In an action ‘involving delinquent contributions . . . the court shall award the plan . . . interest on the unpaid contributions, [and] an amount equal to the greater of interest on the unpaid contributions, or liquidated damages[.]’”); *R.R. Maint. v. Elanar Constr. Co.*, 2017 U.S. Dist. LEXIS 239249, \*4 (“Because Plaintiff’s liquidated damages amount to less than the interest accrued, Plaintiff is entitled to double interest instead of interest and liquidated damages pursuant to ERISA, 29 U.S.C. § 1132(g)(2)(C).”). Here, the amount of the interest (*i.e.*, \$24,357.59) is greater than the liquidated damages (*i.e.*, \$22,124.33), so Trust Funds are entitled to recover double interest (*i.e.*, \$48,715.18). *See* Decl. of J. Conklin ¶11, Exhibit A.

15. Accordingly, the amount owed by Defendant is \$170,148.61 which includes \$110,621.33 in unpaid contributions, \$48,715.18 in double interest, \$2,268.10 in auditor’s fees, and \$8,544.00 in attorney’s fees and costs as follows:

- A. Defendant owes the Trust Funds unpaid fringe benefit contributions of \$110,621.33, *see* Decl. of J. Conklin ¶7, Exhibit A; 29 U.S.C. §1132(g)(2)(A);
- B. Defendant owes the Trust Funds double interest of \$48,715.18 on the amount that is due, *see* Decl. of J. Conklin ¶10, Exhibit A; 29 U.S.C. §1132(g)(2)(B) & (C)(i);
- C. Defendant owes the Trust Funds auditor’s fees of \$2,268.10 incurred by the Trust Funds to date to complete the audit of Defendant’s books and records, *see* Decl. of J. Conklin ¶11, Exhibit A; 29 U.S.C. §1132(g)(2)(E); *Trs. of the Chi. Plastering Inst. Pension Trust v. Cork Plastering Co.*, 570 F.3d 890, 902 (2009) (“This court, among others, has construed the latter provision [29 U.S.C. §1132(g)(2)(E)] to include an award of audit costs.”);
- D. Defendant owes the Trust Funds reasonable attorney’s fees and costs of \$8,544.00 incurred in this action, *see* Decl. of J. Conklin ¶9, Exhibit A, Decl. of K. McJessy ¶4, Exhibit B; 29 U.S.C. §1132(g)(1) and §1132(g)(2)(D); and
- E. Defendant owes the Trust Funds reasonable attorney’s fees and costs incurred by Trust Funds in enforcing this order; *see Free v. Briody*, 793 F.2d 807, 808-09 (7<sup>th</sup> Cir. 1986).

16. A draft proposed order is attached as Exhibit C.

WHEREFORE, the Trust Funds respectfully request that the Court enter judgment in their favor and against Defendant in the amount of \$170,148.61 for:

- A. unpaid fringe benefit contributions of \$110,621.33;
- B. double interest of \$48,715.18 on the amount that is due;
- C. auditor's fees of \$2,268.10 incurred by the Trust Funds to date to complete the audit of Defendant's books and records;
- D. reasonable attorney's fees and costs of \$8,544.00 incurred in this action and any reasonable attorney's fees and costs that the Trust Funds incur to enforce their judgment; and
- E. such other and further relief as the Court deems just and equitable.

MID-AMERICA CARPENTERS REGIONAL  
COUNCIL PENSION FUND *et al.*

By: s/ Kevin P. McJessey  
One of Their Attorneys

Kevin P. McJessey  
MCJESSEY, CHING & THOMPSON, LLC  
3759 North Ravenswood  
Suite 231  
Chicago, Illinois 60613  
773.880.1260  
mcjessey@MCandT.com

**CERTIFICATE OF SERVICE**

I, Kevin P. McJessy, an attorney, certify that I caused the foregoing **Plaintiffs' Motion For Entry Of Final Judgment For Sum Certain Against Defendant** to be served upon:

Supreme & Associates, LLC  
c/o Alicia Powell, Registered Agent  
803 D'amico Drive  
Chicago Heights, IL 60411

Supreme & Associates, LLC  
c/o Alicia Powell, President  
2289 Glenwood Lansing Road  
Lynwood, IL 60411

Supreme & Associates, LLC  
c/o Alicia Powell, President  
117 East 140<sup>th</sup> Court  
Riverdale, IL 60827

Supreme & Associates, LLC  
c/o Alicia Powell, President  
304 N. Blackstone St.  
Thornton, IL 60476

via depositing in the United States Mail Depository located at 3759 N. Ravenswood, Chicago, Illinois, 60613 with postage prepaid on June 3, 2025.

s/ Kevin P. McJessy

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

MID-AMERICA CARPENTERS REGIONAL  
COUNCIL PENSION FUND; MID-AMERICA  
CARPENTERS REGIONAL COUNCIL HEALTH  
FUND; MID-AMERICA CARPENTERS  
REGIONAL COUNCIL APPRENTICE AND  
TRAINEE PROGRAM; and MID-AMERICA  
CARPENTERS REGIONAL COUNCIL  
SUPPLEMENTAL RETIREMENT FUND,

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SUPREME & ASSOCIATES, LLC, an Illinois  
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24-cv-05961

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**DECLARATION OF JOHN CONKLIN**

I, John Conklin, hereby declare as follows:

1. I am the Contributions Department Manager for the Mid-America Carpenters Regional Council Pension Fund, the Mid-America Carpenters Regional Council Health Fund; the Mid-America Carpenters Regional Council Apprentice And Trainee Program, and the Mid-America Carpenters Regional Council Supplemental Retirement Fund (collectively “the Trust Funds”). I have been employed by the Trust Funds since 2010 and I have been in my current position since January 2023.

2. As part of my duties, I am responsible for managing the collection of contributions for medical, pension and other benefits due from numerous employers pursuant to collective bargaining agreements between the employers and the Mid-America Carpenters Regional Council formerly known as the Chicago and Northeast Illinois Regional Council of



Carpenters (“Union”). I am also responsible for initiating audits of employers’ fringe benefit contributions with auditing firms engaged by the Trust Funds for that purpose, including Legacy Professionals LLP (“Legacy”), for reviewing the fees charged by Legacy for its work, and for receiving, reviewing, collecting and maintaining audit reports prepared by Legacy of employers’ fringe benefit contributions.

3. Supreme & Associates, LLC (“Defendant”) is an employer bound by a collective bargaining agreement with the Union (“Area Agreement”). A copy of the Agreement dated July 1, 2019 between Defendant and the Union by which Defendant agreed to be bound by the Area Agreement is attached as Exhibit A-1. The Agreement binds Defendant to the Area Agreement with the Union and the trust agreements establishing the Trust Funds. The Agreement, the Area Agreement and the trust agreements are collectively referred to herein as “Agreements.” As part of my work for the Trust Funds, I have reviewed the Agreements and I am familiar with their terms.

4. Pursuant to the Agreements, Defendant is required to pay fringe benefit contributions to the Trust Funds for work performed by Defendant’s employees and non-union subcontractors performing work falling within the bargaining unit or jurisdiction of the Union.

5. Pursuant to the Agreements, Defendant also agreed to submit to a periodic audit of its books and records in order to verify the accuracy of the contributions reported and paid to the Trust Funds.

6. The Trust Funds engaged Legacy to conduct an audit of Defendant’s fringe benefit contributions to the Trust Funds for the period January 1, 2022 to December 31, 2023.

7. Defendant produced partial records to Legacy but failed to produce complete records to Legacy. The Trust Funds made demand upon Defendant to produce complete books



and records necessary for Legacy's audit, but Defendant failed to do so. As a result, the Trust Funds initiated this lawsuit.

8. After this lawsuit was initiated, Legacy prepared an audit report of Defendant's fringe benefit contributions to the Trust Funds based on Legacy's review of the records obtained by the Trust Funds in this lawsuit and those previously produced by Defendant. A copy of the audit report prepared by Legacy is attached as Exhibit A-2 ("Audit Report"). Legacy delivered a copy of its Audit Report to the Trust Funds. The Trust Funds maintain a copy of Legacy's Audit Report in their files as part of their ordinary course of business. According to the Audit Report and based on the records produced by Defendant to Legacy, Defendant owes \$110,621.64 in unpaid fringe benefit contributions to the Trust Funds.

9. The Agreements provide that the Trust Funds collect liquidated damages on unpaid fringe benefit contributions at a rate of 1½ percent compounded monthly and capped at 20 percent. The Agreements also provide that the Trust Funds collect interest on unpaid fringe benefit contributions as allowed by law.

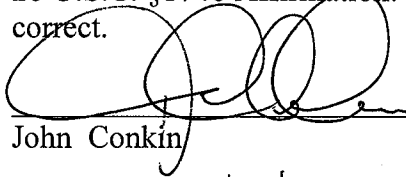
10. Because Defendant failed to comply with the terms of the Agreements, the Trust Funds have had to employ the services of attorneys McJessey Ching & Thompson, LLC. As a result, the Trust Funds incurred attorneys' fees and costs.

11. A summary of the updated calculations of accrued interest and liquidated damages as of June 3, 2025 is attached hereto as Exhibit A-3. Defendant owes \$24,357.59 in unpaid interest calculated pursuant to 26 U.S.C. §6621 and \$22,124.33 in unpaid liquidated damages calculated in accordance with the Agreements.

12. The Trust Funds paid Legacy \$2,268.10 in auditors' fees for Legacy to conduct its review of Defendant's books and records and to prepare the Audit Report.

12. I have personal knowledge of the matters stated in this affidavit and could testify competently to them.

28 U.S.C. §1746 Affirmation: I declare under penalty of perjury that the foregoing is true and correct.



\_\_\_\_\_

John Conkin

6/3/25  
\_\_\_\_\_  
Executed On

## Memorandum of Agreement

<b>Employer</b>	<u>Supreme and Associates, LLC.</u>	<b>Address:</b>	<u>117 E. 140<sup>th</sup> Ct.</u>
<b>City</b>	<u>Riverdale</u>	<b>State</b>	<u>IL</u>
<b>Zip</b>	<u>60827</u>	<b>Phone</b>	<u>708-200-5910</u>

THIS AGREEMENT is entered into between the Chicago Regional Council of Carpenters ("Union") and the Employer, including its successors and assigns covering the geographic jurisdiction of the Union including the following counties in *Illinois*: Adams, Boone, Brown, Bureau, Carroll, Cass, Champaign, Christian, Clark, Coles, Cook, Crawford, Cumberland, De Kalb, Dewitt, Douglas, DuPage, Edgar, Effingham, Ford, Fulton, Green, Grundy, Hancock, Henderson, Henry, Iroquois, Jasper, Jo Daviess, Kane, Kankakee, Kendall, Knox, Lake, La Salle, Lee, Livingston, Logan, Macon, Macoupin, Marshall, Mason, McDonough, McHenry, McLean, Menard, Mercer, Montgomery, Morgan, Moultrie, Ogle, Peoria, Piatt, Pike, Putnam, Rock Island, Sangamon, Shelby, Schuyler, Scott, Stark, Stephenson, Tazewell, Vermilion, Warren, Whiteside, Will, Winnebago, Woodford. The following counties in *Iowa*: Louisa (north of the Iowa River), Muscatine, and Scott; *For Millwright work, the Illinois counties listed above and the following Iowa counties*: Allamakee, Appanoose, Benton, Black Hawk, Bremer, Buchanan, Butler, Cedar, Cerro Gordo, Chickasaw, Clayton, Clinton, Davis, Delaware, Des Moines, Dubuque, Fayette, Floyd, Franklin, Grundy, Hancock, Henry, Howard, Iowa, Jackson, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Mahaska, Mitchell, Monroe, Muscatine, Scott, Tama, Van Buren, Wapello, Washington, Wayne, Winnebago, Winneshiek, Worth and Wright. The Union and the Employer do hereby agree to the following:

1. The Employer recognizes the Union as the sole and exclusive bargaining representative on behalf of its employees who are working within the territorial and occupational jurisdiction of the Union. The Employer has reviewed sufficient evidence and is satisfied that the Union is the exclusive bargaining representative of a majority of its employees presently working within the territorial and occupational jurisdiction of the Union.

2. The Employer and the Union agree to incorporate into this Memorandum Agreement and to be bound by the Agreements negotiated between the Chicago Regional Council of Carpenters and various employers and employer associations throughout its territorial jurisdiction, including all Area Agreements for the period beginning with the execution of this Memorandum Agreement and ending on the expiration dates of any current and successor Agreements which are incorporated herein. Unless the Employer provides written notice by certified mail to the Chicago Regional Council of its desire to terminate or modify the Agreements at least three (3) calendar months prior to the expiration of such Agreements or unless otherwise stated in the Agreement, the Agreements shall continue in full force and effect through the full term and duration of all subsequent Agreements which are incorporated by reference.


3. The Employer agrees to be bound to the terms of the various Trust Agreements to which contributions are required to be made under the Agreements incorporated in Paragraph 2, including all rules and regulations adopted by the Trustees of each Fund.

In Witness Whereof the parties have executed this Memorandum of Agreement on this 1st day of July, 2019.

**CHICAGO REGIONAL COUNCIL  
OF CARPENTERS**

**EMPLOYER**

Alicia Powell  
Alicia Powell / President  
 Print Name and Title Supreme & Associates LLC.

  
 Authorized Regional Council  
 Representative

**EXHIBIT**

**A-1**

## **Agreements**

### **(Illinois Central Region)**

Mid American Regional Bargaining Association, Cook, Lake and DuPage  
Mid American Regional Bargaining Association, Kane, Kendall and McHenry  
Mid American Regional Bargaining Association, Will  
Kankakee Contractors Association  
Residential Construction Employers Council, Cook, Lake and DuPage  
Residential Construction Employers Council, Will  
Residential Construction Employers Council, Grundy  
Woodworkers Association of Chicago (Mill-Cabinet)  
Contractors Association of Will and Grundy Counties  
Midwest Wall and Ceiling Contractors' Association

### **(Illinois Western Region)**

Quad City Builders Association, Commercial, Rock Island Mercer, Henry and Henderson  
Floor Covering, Rock Island, Mercer, Henry and Henderson  
Residential, Henry, Mercer Rock Island, and Henderson  
Illinois Valley Contractors' Association Commercial, Bureau, LaSalle, Marshall, Putnam and Stark  
Residential, Boone, Bureau, Carroll, DeKalb, Jo Daviess, LaSalle, Lee, Marshall, Ogle, Putnam, Stark, Stephenson, Whiteside and Winnebago  
Commercial, DeKalb, portions of Ogle and Lee  
Residential Construction Employers' Council, Boone, Bureau, Carroll, DeKalb, Jo Daviess, LaSalle, Lee, Marshall, Ogle, Putnam, Stark, Stephenson, Whiteside and Winnebago  
Northern Illinois Building Contractors Association Inc., Boone, Carroll, , Jo Daviess, portion of Lee, portion of Ogle, Stephenson, Whiteside and Winnebago  
Floor Covering, Boone, Carroll, DeKalb, Jo Daviess, Lee, Ogle, Stephenson, Whiteside and Winnebago  
Millwright, Boone, Bureau, Carroll, DeKalb, Henderson, Henry, Jo Daviess, LaSalle, Lee, Marshall, Mercer, Ogle, Putnam, Rock Island, Stark, Stephenson, Whiteside, and Winnebago  
Associated General Contractors of Illinois (Heavy and Highway) Highway Districts 2-3

### **(Iowa)**


Quad City Builders' Association, Commercial, Muscatine, Scott, Louisa north of Iowa River  
Floorcovering, Louisa north of Iowa River, Muscatine and Scott  
Residential, Louisa north of the Iowa River, Muscatine, Scott  
Millwright Local 2158 and the Illowa Millwright Contractors' Association, Allamakee, Appanoose, Benton, Black Hawk, Bremer, Buchanan, Butler, Cedar, Cerro Gordo, Chickasaw, Clayton, Clinton, Davis, Delaware, Des Moines, Dubuque, Fayette, Floyd, Franklin, Grundy, Hancock, Henry, Howard, Iowa, Jackson, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Mahaska, Mitchell, Monroe, Muscatine, Scott, Tama, Van Buren, Wapello, Washington, Wayne, Winnebago, Winneshiek, Worth and Wright  
Heavy and Highway Associated Contractors Agreement Scott County  
Heavy and Highway Contractors' Association, Louisa north of the Iowa River and Muscatine

(Illinois Southern Region)

Central Illinois Builders of AGC  
Builders' Association of Tazewell County  
Greater Peoria Contractors' and Suppliers' Association, Inc.  
Residential Agreement  
AGC Heavy & Highway Agreement  
Mid-Central Illinois Millwright Contractors' Association Agreement  
Central Illinois Builders-Greater Peoria-Tazewell Commercial Agreement  
Central Illinois Builders-Greater Peoria-Tazewell Residential Agreement

The Employer Acknowledges receipt of a current copy of each agreement under which the company will be performing work. Each of the agreements are available upon request

It is also understood and agreed that it is the Employers' obligation to make a request for additional Collective Bargaining Agreement(s) in the event that the Company performs work in areas for which it has not already obtained a copy of the applicable Agreement.

  
\_\_\_\_\_  
Employer

Date 7-2-19



**Mid America Carpenters Regional Council****Records Reviewed**

Employer:	Supreme & Associates LLC	Phone:	(708) 200-5910
Address:	2289 Glenwood Lansing Road	Contact:	Alicia Powell
	Lynwood, IL 60411	Title:	Vice President
Account Number(s):	25781	E-Mail:	supremeassociates17@gmail.com
Audit Period:	January 1, 2022 to December 31, 2023	Initiation Type:	General Priority

ERISA Employer Audit Results	
Pension Discrepancy Hours	0.00
Benefit Discrepancy Hours	2,848.50
Discrepancy Amount	\$110,621.64
Liquidated Damages	\$22,124.33
<b>Grand Total</b>	<b>\$132,745.97</b>

Reviewed	Employer Records
No	Annual Federal Unemployment Tax Return (940)
Incomplete	Bank Statements
No	Cash Disbursement Journals
Incomplete	Check Register / Cancelled Checks / Vouchers
No	Construction Loan Data
No	Contribution Reports to All Other Funds
Yes	Contribution Reports to Audited Funds
No	Federal Income Tax Returns (1120 or 1065)
No	General Ledgers
No	Individual Earnings Records
No	Invoices from Sub-Contractors
No	Job List/Job Cost Records
No	Miscellaneous Income Payment Reports (1099)
No	Payroll Journals
No	Quarterly Federal Tax Returns (941)
No	Quarterly Unemployment Wage Reports
No	Summary of Information Returns (1096)
No	Time Cards
No	Transmittal of Income and Tax Statements (W-3)
No	Vendor List
No	Wage and Tax Statements (W-2)

Date Reviewed: 5/14/25

Reviewer:

*John W. CPA***EXHIBIT****A-2**







# Mid America Carpenters Regional Council

## Individual and Non-Signatory Sub-Contractor List

Employer Name: Supreme &amp; Associates LLC

Account Number: 25781

Audit Period: January 1, 2022 to December 31, 2023

<u>Ref Number</u>	<u>Name</u>	<u>Address</u>	<u>City</u>	<u>State</u>	<u>Zip</u>	<u>Wage Rate</u>	<u>Description</u>	<u>List Type</u>
5	Brvon Brown	Not Provided					Not Provided	No Record
6	Natasha (Zelle transfer)	Not Provided					Not Provided	No Record
1	BLS Construction	Not Provided					Not Provided	Sub List
2	Bomor Construction	Not Provided					Not Provided	Sub List
3	G.P. Maintenance Services Inc	Not Provided					Not Provided	Sub List
4	Unidentified Subcontractor (ATM cash withdrawal)	Not Provided					Not Provided	Sub List
7	Unidentified Subcontractor (Bank of America ATM Withdrawal)	Not Provided					Not Provided	Sub List
8	Unidentified Subcontractor (no payee provided)	Not Provided					Not Provided	Sub List

[illegible]

### Discrepancy Summary by Error Code



# **Mid America Carpenters Regional Council** Schedule of Amounts Due

Employer Name: Supreme & Associates LLC  
Account Number: 25781  
Audit Period: January 1, 2022 to December 31, 2023

Month	Account Number	Rate Table	Reference Number	Name	Error Code	Total Hours Reported	Benefit Hours Reported	Week 1	Week 2	Week 3	Week 4	Week 5	Total Hours	Pension Capped Hours	Pension Discrepancy Hours	Pension Contribution Rate	Benefit Capped Hours	Benefit Discrepancy Hours	Benefit Contribution Rate	Discrepancy Amount
February 2022	25781	81183	1	BLS Construction	CD41	-	-	33.50	-	-	-	-	33.50		-	-		33.50	\$ 37.88	\$ 1,268.98
June 2022	25781	81183	1	BLS Construction	CD41	-	-	192.25	-	-	-	-	192.25		-	-		192.25	\$ 39.39	\$ 7,572.73
June 2022	25781	81183	2	Bomor Construction	CD41	-	-	211.50	-	-	-	-	211.50		-	-		211.50	\$ 39.39	\$ 8,330.99
February 2022	25781	81183	5	Bryon Brown	CD50	-	-	80.00	-	-	-	-	80.00		-	-		80.00	\$ 37.88	\$ 3,030.40
June 2022	25781	81183	5	Bryon Brown	CD50	-	-	480.00	-	-	-	-	480.00		-	-		480.00	\$ 39.39	\$ 18,907.20
July 2022	25781	81183	5	Bryon Brown	CD50	-	-	3.25	-	-	-	-	3.25		-	-		3.25	\$ 39.39	\$ 128.02
October 2022	25781	81183	5	Bryon Brown	CD50	-	-	88.00	-	-	-	-	88.00		-	-		88.00	\$ 39.39	\$ 3,466.32
March 2022	25781	81183	3	G.P. Maintenance Services Inc	CD41	-	-	29.50	-	-	-	-	29.50		-	-		29.50	\$ 37.88	\$ 1,117.46
June 2022	25781	81183	6	Natasha (Zelle transfer)	CD50	-	-	28.00	-	-	-	-	28.00		-	-		28.00	\$ 39.39	\$ 1,102.92
April 2022	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	10.00	-	-	-	-	10.00		-	-		10.00	\$ 37.88	\$ 378.80
August 2022	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	15.50	-	-	-	-	15.50		-	-		15.50	\$ 39.39	\$ 610.55
November 2022	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	7.75	-	-	-	-	7.75		-	-		7.75	\$ 39.39	\$ 305.27
December 2022	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	7.00	-	-	-	-	7.00		-	-		7.00	\$ 39.39	\$ 275.73
January 2023	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	7.25	-	-	-	-	7.25		-	-		7.25	\$ 39.39	\$ 285.58
March 2023	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	27.00	-	-	-	-	27.00		-	-		27.00	\$ 39.39	\$ 1,063.53
May 2023	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	3.75	-	-	-	-	3.75		-	-		3.75	\$ 39.39	\$ 147.71
June 2023	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	13.00	-	-	-	-	13.00		-	-		13.00	\$ 40.63	\$ 528.19
July 2023	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	1.75	-	-	-	-	1.75		-	-		1.75	\$ 40.63	\$ 71.10
August 2023	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	15.00	-	-	-	-	15.00		-	-		15.00	\$ 40.63	\$ 609.45
September 2023	25781	81183	4	Unidentified Subcontractor (ATM cash withdrawal)	CD41A	-	-	1.75	-	-	-	-	1.75		-	-		1.75	\$ 40.63	\$ 71.10
September 2022	25781	81183	7	Unidentified Subcontractor (Bank of America ATM Withdrawal)	CD41B	-	-	2.00	-	-	-	-	2.00		-	-		2.00	\$ 39.39	\$ 78.78
January 2022	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	88.50	-	-	-	-	88.50		-	-		88.50	\$ 37.88	\$ 3,352.38
February 2022	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	203.75	-	-	-	-	203.75		-	-		203.75	\$ 37.88	\$ 7,718.05
March 2022	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	472.00	-	-	-	-	472.00		-	-		472.00	\$ 37.88	\$ 17,879.36
April 2022	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	177.00	-	-	-	-	177.00		-	-		177.00	\$ 37.88	\$ 6,704.76
May 2022	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	38.25	-	-	-	-	38.25		-	-		38.25	\$ 37.88	\$ 1,448.91
June 2022	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	184.50	-	-	-	-	184.50		-	-		184.50	\$ 39.39	\$ 7,267.46
July 2022	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	5.75	-	-	-	-	5.75		-	-		5.75	\$ 39.39	\$ 226.49
September 2022	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	2.00	-	-	-	-	2.00		-	-		2.00	\$ 39.39	\$ 78.78
October 2022	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	23.00	-	-	-	-	23.00		-	-		23.00	\$ 39.39	\$ 905.97
January 2023	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	6.25	-	-	-	-	6.25		-	-		6.25	\$ 39.39	\$ 246.19
February 2023	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	307.50	-	-	-	-	307.50		-	-		307.50	\$ 39.39	\$ 12,112.43
April 2023	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	9.50	-	-	-	-	9.50		-	-		9.50	\$ 39.39	\$ 374.21
July 2023	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	22.50	-	-	-	-	22.50		-	-		22.50	\$ 40.63	\$ 914.18
November 2023	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	41.00	-	-	-	-	41.00		-	-		41.00	\$ 40.63	\$ 1,665.83
December 2023	25781	81183	8	Unidentified Subcontractor (no payee provided)	CD41C	-	-	9.25	-	-	-	-	9.25		-	-		9.25	\$ 40.63	\$ 375.83

# Mid America Carpenters Regional Council

## Sub Sheet

Employer Name: Supreme & Associates LLC  
Account Number: 25781  
Audit Period: January 1, 2022 to December 31, 2023

Payee	Ckt#	Date	Amount	Job #	Ref #	Invoice Description	Action	Rate	Labor %	Code	Ben Hrs	Tot Hrs	Cap
BLS Construction	1002	2/17/2022	\$1,701.84		1	No	PU	\$50.86	100%	CD41	33.50		
BLS Construction	1013	6/24/2022	\$10,000.00		1	No	PU	\$52.01	100%	CD41	192.25		

# Mid America Carpenters Regional Council

## Sub Sheet

Employer Name: Supreme & Associates LLC  
Account Number: 25781  
Audit Period: January 1, 2022 to December 31, 2023

Payee	Ckt#	Date	Amount	Job #	Ref #	Invoice Description	Action	Rate	Labor %	Code	Ben Hrs	Tot Hrs	Cap
Bornor Construction	1006	6/24/2022	\$5,000.00		2	No	PU	\$52.01	100%	CD41	96.25		
Bornor Construction	1004	6/24/2022	\$6,000.00		2	No	PU	\$52.01	100%	CD41	115.25		

# Mid America Carpenters Regional Council

## Sub Sheet

Employer Name: Supreme & Associates LLC  
 Account Number: 25781  
 Audit Period: January 1, 2022 to December 31, 2023

Payee	Ckt#	Date	Amount	Job #	Ref #	Invoice Description	Action	Rate	Labor %	Code	Ben Hrs	Tot Hrs	Cap
Bryon Brown	1001	2/17/2022	\$2,000.00		5	No	PU	\$25.00	100%	CD50	80.00	80.00	
Bryon Brown	1012	6/24/2022	\$12,000.00		5	No	PU	\$25.00	100%	CD50	480.00	480.00	
Bryon Brown	1015	7/8/2022	\$78.23		5	No	PU	\$25.00	100%	CD50	3.25	3.25	
Bryon Brown	1017	10/18/2022	\$2,200.00		5	No	PU	\$25.00	100%	CD50	88.00	88.00	



## Mid America Carpenters Regional Council

### Sub Sheet

Employer Name: Supreme & Associates LLC  
Account Number: 25781  
Audit Period: January 1, 2022 to December 31, 2023

Payee	Ck#	Date	Amount	Job #	Ref #	Invoice Description	Action	Rate	Labor %	Code	Ben Hrs	Tot Hrs	Cap
G.P. Maintenance Services Inc	1003	3/17/2022	\$1,500.00		3	No	PU	\$50.86	100%	CD41	29.50		

## Mid America Carpenters Regional Council

### Sub Sheet

Employer Name: Supreme & Associates LLC  
Account Number: 25781  
Audit Period: January 1, 2022 to December 31, 2023

Payee	Ck#	Date	Amount	Job #	Ref #	Invoice Description	Action	Rate	Labor %	Code	Ben Hrs	Tot Hrs	Cap
Natasha (Zelle transfer)		6/22/2022	\$700.00		6	No	PU	\$25.00	100%	CD50	28.00	28.00	

# Mid America Carpenters Regional Council

## Sub Sheet

Employer Name: Supreme & Associates LLC  
 Account Number: 25781  
 Audit Period: January 1, 2022 to December 31, 2023

Payee	Ck#	Date	Amount	Job #	Ref #	Invoice Description	Action	Rate	Labor %	Code	Ben Hrs	Tot Hrs	Cap
Unidentified Subcontractor (ATM cash withdrawal)		4/6/2022	\$200.00		4	No	PU	\$50.86	100%	CD41A	4.00		
Unidentified Subcontractor (ATM cash withdrawal)		4/6/2022	\$300.00		4	No	PU	\$50.86	100%	CD41A	6.00		
Unidentified Subcontractor (ATM cash withdrawal)		8/10/2022	\$800.00		4	No	PU	\$52.01	100%	CD41A	15.50		
Unidentified Subcontractor (ATM cash withdrawal)		11/21/2022	\$400.00		4	No	PU	\$52.01	100%	CD41A	7.75		
Unidentified Subcontractor (ATM cash withdrawal)		12/6/2022	\$80.00		4	No	PU	\$52.01	100%	CD41A	1.50		
Unidentified Subcontractor (ATM cash withdrawal)		12/20/2022	\$280.00		4	No	PU	\$52.01	100%	CD41A	5.50		
Unidentified Subcontractor (ATM cash withdrawal)		1/17/2023	\$380.00		4	No	PU	\$52.01	100%	CD41A	7.25		
Unidentified Subcontractor (ATM cash withdrawal)		3/2/2023	\$300.00		4	No	PU	\$52.01	100%	CD41A	5.75		
Unidentified Subcontractor (ATM cash withdrawal)		3/3/2023	\$800.00		4	No	PU	\$52.01	100%	CD41A	15.50		
Unidentified Subcontractor (ATM cash withdrawal)		3/9/2023	\$300.00		4	No	PU	\$52.01	100%	CD41A	5.75		
Unidentified Subcontractor (ATM cash withdrawal)		5/24/2023	\$200.00		4	No	PU	\$52.01	100%	CD41A	3.75		
Unidentified Subcontractor (ATM cash withdrawal)		6/1/2023	\$200.00		4	No	PU	\$53.51	100%	CD41A	3.75		
Unidentified Subcontractor (ATM cash withdrawal)		6/13/2023	\$500.00		4	No	PU	\$53.51	100%	CD41A	9.25		
Unidentified Subcontractor (ATM cash withdrawal)		7/3/2023	\$100.00		4	No	PU	\$53.51	100%	CD41A	1.75		
Unidentified Subcontractor (ATM cash withdrawal)		8/2/2023	\$800.00		4	No	PU	\$53.51	100%	CD41A	15.00		
Unidentified Subcontractor (ATM cash withdrawal)		9/18/2023	\$100.00		4	No	PU	\$53.51	100%	CD41A	1.75		

## Mid America Carpenters Regional Council

### Sub Sheet

Employer Name: Supreme & Associates LLC  
Account Number: 25781  
Audit Period: January 1, 2022 to December 31, 2023

Payee	Ck#	Date	Amount	Job #	Ref #	Invoice Description	Action	Rate	Labor %	Code	Ben Hrs	Tot Hrs	Cap
Unidentified Subcontractor (Bank of America ATM Withdrawal)		9/12/2022	\$100.00		7	No	PU	\$52.01	100%	CD41B	2.00		

# Mid America Carpenters Regional Council

## Sub Sheet

Employer Name: Supreme & Associates LLC  
 Account Number: 25781  
 Audit Period: January 1, 2022 to December 31, 2023

Payee	Clt#	Date	Amount	Job #	Ref #	Invoice	Description	Action	Rate	Labor %	Code	Ben Hrs	Tot Hrs	Cap
Unidentified Subcontractor (no payee provided)	754510	1/20/2022	\$4,500.00		8	No		PU	\$50.86	100%	CD41C	88.50		
Unidentified Subcontractor (no payee provided)	754945	2/3/2022	\$3,200.00		8	No		PU	\$50.86	100%	CD41C	63.00		
Unidentified Subcontractor (no payee provided)	754016	2/11/2022	\$3,000.00		8	No		PU	\$50.86	100%	CD41C	59.00		
Unidentified Subcontractor (no payee provided)	754365	2/16/2022	\$1,500.00		8	No		PU	\$50.86	100%	CD41C	29.50		
Unidentified Subcontractor (no payee provided)	922846	2/28/2022	\$1,000.00		8	No		PU	\$50.86	100%	CD41C	19.75		
Unidentified Subcontractor (no payee provided)	842618	2/28/2022	\$1,650.00		8	No		PU	\$50.86	100%	CD41C	32.50		
Unidentified Subcontractor (no payee provided)	947516	3/7/2022	\$1,600.00		8	No		PU	\$50.86	100%	CD41C	31.50		
Unidentified Subcontractor (no payee provided)	873093	3/7/2022	\$21,212.00		8	No		PU	\$50.86	100%	CD41C	417.00		
Unidentified Subcontractor (no payee provided)	920185	3/22/2022	\$1,200.00		8	No		PU	\$50.86	100%	CD41C	23.50		
Unidentified Subcontractor (no payee provided)	485085	4/14/2022	\$3,000.00		8	No		PU	\$50.86	100%	CD41C	59.00		
Unidentified Subcontractor (no payee provided)	485091	4/14/2022	\$3,000.00		8	No		PU	\$50.86	100%	CD41C	59.00		
Unidentified Subcontractor (no payee provided)	485098	4/15/2022	\$3,000.00		8	No		PU	\$50.86	100%	CD41C	59.00		
Unidentified Subcontractor (no payee provided)	965030	5/20/2022	\$1,950.00		8	No		PU	\$50.86	100%	CD41C	38.25		
Unidentified Subcontractor (no payee provided)	564282	6/3/2022	\$1,500.00		8	No		PU	\$52.01	100%	CD41C	28.75		
Unidentified Subcontractor (no payee provided)	319171	6/13/2022	\$100.00		8	No		PU	\$52.01	100%	CD41C	2.00		
Unidentified Subcontractor (no payee provided)	311936	6/27/2022	\$8,000.00		8	No		PU	\$52.01	100%	CD41C	153.75		
Unidentified Subcontractor (no payee provided)	409299	7/28/2022	\$300.00		8	No		PU	\$52.01	100%	CD41C	5.75		
Unidentified Subcontractor (no payee provided)	338276	9/28/2022	\$100.00		8	No		PU	\$52.01	100%	CD41C	2.00		
Unidentified Subcontractor (no payee provided)	315193	10/20/2022	\$1,200.00		8	No		PU	\$52.01	100%	CD41C	23.00		
Unidentified Subcontractor (no payee provided)	858869	1/24/2023	\$100.00		8	No		PU	\$52.01	100%	CD41C	2.00		
Unidentified Subcontractor (no payee provided)	856014	1/26/2023	\$220.00		8	No		PU	\$52.01	100%	CD41C	4.25		
Unidentified Subcontractor (no payee provided)	856331	2/3/2023	\$700.00		8	No		PU	\$52.01	100%	CD41C	13.50		
Unidentified Subcontractor (no payee provided)	942273	2/8/2023	\$400.00		8	No		PU	\$52.01	100%	CD41C	7.75		
Unidentified Subcontractor (no payee provided)	858142	2/13/2023	\$8,000.00		8	No		PU	\$52.01	100%	CD41C	153.75		
Unidentified Subcontractor (no payee provided)	857933	2/22/2023	\$200.00		8	No		PU	\$52.01	100%	CD41C	3.75		
Unidentified Subcontractor (no payee provided)	839028	2/24/2023	\$700.00		8	No		PU	\$52.01	100%	CD41C	13.50		
Unidentified Subcontractor (no payee provided)	858289	2/27/2023	\$6,000.00		8	No		PU	\$52.01	100%	CD41C	115.25		
Unidentified Subcontractor (no payee provided)	610218	4/26/2023	\$500.00		8	No		PU	\$52.01	100%	CD41C	9.50		
Unidentified Subcontractor (no payee provided)	624850	7/21/2023	\$1,200.00		8	No		PU	\$53.51	100%	CD41C	22.50		
Unidentified Subcontractor (no payee provided)	521413	11/3/2023	\$100.00		8	No		PU	\$53.51	100%	CD41C	1.75		
Unidentified Subcontractor (no payee provided)	257914	11/6/2023	\$1,000.00		8	No		PU	\$53.51	100%	CD41C	18.75		
Unidentified Subcontractor (no payee provided)	429332	11/7/2023	\$1,100.00		8	No		PU	\$53.51	100%	CD41C	20.50		
Unidentified Subcontractor (no payee provided)	452582	12/7/2023	\$500.00		8	No		PU	\$53.51	100%	CD41C	9.25		

Employer: Supreme & Associates LLC  
 Account No.: 25781  
 Trust Fund: Mid America Carpenters Regional Council

Date: April 26, 2024

Please forward copies of the items requested (X) below to our office. If you have any questions, or will not be able to comply with this request, please contact **Jessica Frederick** at 312-384-4366. While we anticipate that our review of these documents will allow us to complete the engagement, occasionally these documents may warrant a review of additional records.

Please return a copy of this form with the requested records and place an (X) in the column to the right of the items being provided. Your cooperation is appreciated.

**PAYROLL FOR: Supreme & Associates LLC**

Requested		For the Period(s)	Provided
X	Quarterly Illinois Unemployment Wage Reports (UI 3/40)	1st Qtr 2022 to 4th Qtr 2023	
X	Quarterly Unemployment Tax Reports for Other States	1st Qtr 2022 to 4th Qtr 2023	
X	Quarterly Federal Tax Returns (Forms 941)	1st Qtr 2022 to 4th Qtr 2023	
X	Federal Unemployment Report (Forms 940 or 940 EZ)	Years 2022 and 2023	
X	Wage and Tax Statements (Forms W-2)	Years 2022 and 2023	
X	Transmittal of Income and Tax Statements (Forms W-3)	Years 2022 and 2023	
X	Payroll Check Registers (by check no., date, etc.)	January 1, 2022 to December 31, 2023	
X	Payroll Journals for all Employees	January 1, 2022 to December 31, 2023	
X	Individual Earnings Records for all Employees	January 1, 2022 to December 31, 2023	
X	Pay rates for all Employees	January 1, 2022 to December 31, 2023	
X	Time Cards	January 1, 2022 to December 31, 2023	
	Monthly Contribution Reports to Mid America Carpenters T/F		
X	Monthly Contribution Reports to Other Trust Funds	January 2022 to December 2023	
	Employee Information Request Form(s)	See attached form which contains page(s)	

**CASH DISBURSEMENTS/CONSTRUCTION LOANS FOR: Supreme & Associates LLC**

Requested		For the Period(s)	Provided
X	Vendor Listing	January 1, 2022 to December 31, 2023	
X	Check Registers (check no, date, etc.) for all checking accounts	January 1, 2022 to December 31, 2023	
X	Cash Disbursement Journals, etc.	January 1, 2022 to December 31, 2023	
X	General Ledgers	January 1, 2022 to December 31, 2023	
X	Cancelled Checks for ALL General A/Cs	January 1, 2022 to December 31, 2023	
	Bank Statements for ALL General A/Cs		
X	Summary of Information Returns (Forms 1096)	Years 2022 and 2023	
X	Reports of Miscellaneous Income Payments (Forms 1099)	Years 2022 and 2023	
	Subcontractors' Workers Compensation Endorsements		
	Payment Information Request Form(s)		
X	Invoices to Subcontractors	See attached form which contains 2 page(s)	

**OTHER RECORDS FOR: Supreme & Associates LLC**

Requested		For the Period(s)	Provided
X	Form 1120 with all attachments and schedules	Years 2022 and 2023	
	Employee's Apprentice School Attendance Certificate		
X	Cash Receipts	January 1, 2022 to December 31, 2023	

Requested By:

**Jessica Frederick**

Phone # 312-384-4366  
 Cell Phone # 708-724-9889

Legacy Professionals LLP  
 Mid America Carpenters Regional Council  
 Supreme & Associates LLC  
 25781  
 Invoices to Subcontractors Request

**Please provide an invoice/job contract that indicates the type of work performed for the payments listed below.**

Payee	Ck#	Job #	Date	Amount
ATM cash withdrawal			4/6/2022 \$	200.00
ATM cash withdrawal			4/6/2022 \$	300.00
ATM cash withdrawal			8/10/2022 \$	800.00
ATM cash withdrawal			11/21/2022 \$	400.00
ATM cash withdrawal			12/6/2022 \$	80.00
ATM cash withdrawal			12/20/2022 \$	280.00
ATM cash withdrawal			1/17/2023 \$	380.00
ATM cash withdrawal			3/2/2023 \$	300.00
ATM cash withdrawal			3/3/2023 \$	800.00
ATM cash withdrawal			3/9/2023 \$	300.00
ATM cash withdrawal			5/24/2023 \$	200.00
ATM cash withdrawal			6/1/2023 \$	200.00
ATM cash withdrawal			6/13/2023 \$	500.00
ATM cash withdrawal			7/3/2023 \$	100.00
ATM cash withdrawal			8/2/2023 \$	800.00
ATM cash withdrawal			9/18/2023 \$	100.00
No payee provided	754510		1/20/2022 \$	4,500.00
No payee provided	754945		2/3/2022 \$	3,200.00
No payee provided	754016		2/11/2022 \$	3,000.00
No payee provided	754365		2/16/2022 \$	1,500.00
No payee provided	922846		2/28/2022 \$	1,000.00
No payee provided	842618		2/28/2022 \$	1,650.00
No payee provided	947516		3/7/2022 \$	1,600.00
No payee provided	873093		3/7/2022 \$	21,212.00
No payee provided	920185		3/22/2022 \$	1,200.00
No payee provided	485085		4/14/2022 \$	3,000.00
No payee provided	485091		4/14/2022 \$	3,000.00
No payee provided	485098		4/15/2022 \$	3,000.00
No payee provided	965030		5/20/2022 \$	1,950.00
No payee provided	564282		6/3/2022 \$	1,500.00
No payee provided	319171		6/13/2022 \$	100.00
No payee provided	311936		6/27/2022 \$	8,000.00
No payee provided	409299		7/28/2022 \$	300.00
No payee provided	338276		9/28/2022 \$	100.00
No payee provided	315193		10/20/2022 \$	1,200.00
No payee provided	858869		1/24/2023 \$	100.00
No payee provided	856014		1/26/2023 \$	220.00
No payee provided	856331		2/3/2023 \$	700.00
No payee provided	942273		2/8/2023 \$	400.00
No payee provided	858142		2/13/2023 \$	8,000.00
No payee provided	857933		2/22/2023 \$	200.00
No payee provided	839028		2/24/2023 \$	700.00
No payee provided	858289		2/27/2023 \$	6,000.00
No payee provided	610218		4/26/2023 \$	500.00
No payee provided	624850		7/21/2023 \$	1,200.00
No payee provided	521413		11/3/2023 \$	100.00

Legacy Professionals LLP  
Mid America Carpenters Regional Council  
Supreme & Associates LLC  
25781  
Invoices to Subcontractors Request

**Please provide an invoice/job contract that indicates the type of work performed for the payments listed below.**

<b>Payee</b>	<b>Ck#</b>	<b>Job #</b>	<b>Date</b>	<b>Amount</b>
No payee provided	257914		11/6/2023 \$	1,000.00
No payee provided	429332		11/7/2023 \$	1,100.00
No payee provided	452582		12/7/2023 \$	500.00



*Professional services rendered in connection with the audit of:*

Supreme & Associates LLC  
2289 Glenwood Lansing Road  
Lynwood, IL 60411

Account Number(s): 25781

Field Auditor: Jessica Frederick

January 1, 2022 to December 31, 2023

**Preliminary Findings**

**LEGACY**  
PROFESSIONALS LLP  
CERTIFIED PUBLIC ACCOUNTANTS

Ms. Breanna Radtke, Administrator  
Mid America Carpenters Regional Council  
Fringe Benefit Funds  
12 East Erie Street  
Chicago, Illinois 60611

Re: Supreme & Associates LLC (#25781)  
Reporting Period: January 1, 2022 to December 31, 2023

We were engaged by the Board of Trustees of the Mid America Carpenters Regional Council Fringe Benefit Funds (the Funds) to assist you in determining whether contributions to the Funds were made in accordance with the Collective Bargaining and Trust Agreements during the above referenced reporting period.

The management of Supreme & Associates LLC is responsible for making contributions in accordance with the requirements of the Collective Bargaining and Trust Agreements.

This engagement was performed in accordance with Statements on Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Our procedures and findings are included in the attached schedules.

This report is intended solely for the information and use of the Trustees and Administrator of the Mid America Carpenters Regional Council Fringe Benefit Funds and is not intended to be and should not be used by anyone other than these specified parties.

*Legacy Professionals LLP*

Westchester, Illinois

May 9, 2025

***Mid-America Carpenters Regional Council***  
***Trust Funds***  
**ERISA Employer Audit Procedures (2022 Rev.)**

**PROCESSES**

**I. GENERAL:**

- a. Review the ERISA employer audit initiation request document(s) and MACRC's Employer File Inquiry reports for the specified period.
- b. Review the Collective Bargaining Agreement and Addendum(s) to determine the applicable hours subject to contributions.
- c. Compare the Federal Employer Identification Number (FEIN) and organizational type (i.e. proprietorship, partnership, corporation, etc.) reflected in MACRC's Employer data base to documents reviewed and/or discussions with the employer representative. Address any differences in the report.
- d. Identify the records to be reviewed.
- e. Discuss with the Trust Fund's Office any questionable issues that may arise such as: scope limitation(s), potential payroll fraud issues such as piece-rate, bonus/incentive wages, cash payments paid to individuals performing jurisdictional work, items addressed in the ERISA employer audit initiation request and other unusual or special circumstances.
- f. If hours worked are not available or do not appear credible, alternate procedures may need to be applied, and should be discussed with the Trust Fund's Office.
- g. Calculate discrepancy dollars by multiplying the discrepancy hours listed in the report findings by the appropriate contribution rates.
- h. Liquidated damages should be computed at 1.5% compounded monthly on each month that discrepancy dollars are owed, not to exceed 20% of the total discrepancy dollars owed.

**II. PAYROLL:**

- a. Review copies of tax and/or related documents to determine the completeness of the payroll records and to identify the individuals employed by the company.
- b. Compile a list of individuals the company reported to the MACRC Trust Funds during the engagement period. Identify discrepancies that exist between the hours worked by individuals (not considered as management or superintendent) and the hours reported to the MACRC Trust Funds. Include the discrepancy hours in the report findings.
- c. Compile a list of individuals the company reported to other Carpenter Trust Funds during the engagement period. From that list, identify discrepancies that exist between the hours worked by individuals (not considered as management or superintendent) and the hours reported to the other Carpenter Trust Funds. Use the criteria specified by the MACRC Trust Funds (see Criteria for Individuals) for inclusion of under and over reported hours of an individual. In months where individuals are reported exclusively to other Carpenter Trust Funds, do not include any credit discrepancies in the report findings, unless instructed otherwise by the MACRC Trust Fund's Office.

- d. Eliminate individuals listed on this employer's contribution report(s) submitted to other Union Trade trust funds, provided those individuals were not reported by this employer to any Carpenter Trust Fund in or around the engagement period and it was reasonably determined that non-jurisdictional work was performed.
- e. Identify individuals who were not listed on this employer's contribution reports, but meet criteria specified by the MACRC Trust Funds (see Criteria for Individuals) for inclusion. Include their hours in the report findings and provide the Trust Funds with each individual's address, hourly wage rate, and job description (if available).
- f. Identify individuals who were not listed on this employer's contribution reports, do not meet criteria specified by the Trust Funds (see Criteria for Individuals) for inclusion, but do meet criteria that may warrant further consideration by the Trust Funds. Capture the employees' quarterly gross wages and provide the Trust Funds with a list of these individuals, as well as, their addresses, hourly wage rates, and job descriptions (if available).
- g. Identify individuals who meet criteria specified by the Trust Funds (see Criteria for Individuals) for participation in the 160 hour program. Do not include their hours in the report findings, but specify those month(s) reported at less than 160 hours. Provide the Trust Funds with each individual's address, phone number, hourly wage rate or note if "salaried." Also indicate if the individual was reported, works with tools of the trade, identify and note any familial relation (if known), and note potential employee misclassification in the Trust Funds' data base. The Trust Funds will review this list and remove any individuals verified to be the 160 Hour Exempted Carpenter.
- h. If the above procedures are not applicable, individuals may be eliminated based upon other criteria specified by the Trust Fund's Office (see Criteria for Individuals).

### **III. DISBURSEMENTS:**

- a. Peruse the disbursement records to identify payees that are known, acknowledged or appear to perform bargaining unit work and request the Employer provide a description of the goods or services provided for each payee. Disbursement records may come from a third party source such as a financial institution.
- b. Review Federal Forms 1096 and Forms 1099-Misc (if available) and compare recipient names to the aforementioned payees.
- c. Identify those payees who appear to meet criteria specified by the Trust Funds and record the payments issued to the payees during the engagement period. Some of the payees may be eliminated based upon criteria specified by these Trust Funds (see Criteria for Individuals and Entities).
- d. Request sample invoices from the employer representative to determine the type of work performed for each payee. Additional invoices should be requested for all payments to each payee performing jurisdictional work, or who is not clearly defined and/or excludable. Payments for jurisdictional work should be included in the report findings. Payments for non-jurisdictional work should be excluded from the report findings. Jurisdictional work should be assumed if no invoice is provided.

*Perform the below procedures on payments to payee that have not been excluded*

Individuals:

- e. Identify individuals paid through disbursements that meet criteria specified by these Trust Funds (see Criteria for Individuals) for inclusion in the report findings. If hours are not specified, determine reportable hours based upon Trust Fund criteria (see Calculation of Hours – Individual). Also provide the Trust Funds with each individual's address, phone number, hourly wage rate, and job description (if available).

Entities:

- f. Identify entities that may have performed bargaining unit work and were not signatory to the Collective Bargaining Agreement at the time payment was issued. Include in the report findings the hours worked within the Trust Funds' geographic jurisdiction (if identifiable). If hours are not reflected on the invoices, hours should be determined based upon criteria specified by the Trust Funds (see Criteria for Entities). Also provide the Trust Funds with the entities' name, address, and a brief description of the goods/services provided (if available).
- g. Identify entities signatory to the Collective Bargaining Agreement that may have performed bargaining unit work within the Trust Funds' geographic jurisdiction and did not report individuals in or around the months that payments were issued. Address each company in the report narrative, note the total amount paid, and provide a description of the services.
- h. Identify those potentially related entities not signatory to the Collective Bargaining Agreement at the time that payment was issued. These companies may be included in the report findings or their records pursued. Contact the Trust Fund's Office for further discussion.

## Interest & Damages Summary

Account Number: 25781

Calculation Date: June 3, 2025

Employer: Supreme & Associates LLC  
 Address: 2289 Glenwood Lansing Rd  
 Lynwood, IL 60411

Reporting Period	Delinquency Amount	Interest	Liquidated Damages	Total Due
January 2022	\$ 3,352.38	\$821.75	\$670.48	\$4,844.61
February 2022	\$ 12,017.43	\$2,911.11	\$2,403.49	\$17,332.03
March 2022	\$ 18,996.82	\$4,528.66	\$3,799.36	\$27,324.84
April 2022	\$ 7,083.56	\$1,660.12	\$1,416.71	\$10,160.39
May 2022	\$ 1,448.91	\$333.54	\$289.78	\$2,072.23
June 2022	\$ 43,181.30	\$9,738.25	\$8,636.26	\$61,555.81
July 2022	\$ 354.51	\$78.15	\$70.90	\$503.56
August 2022	\$ 610.55	\$131.45	\$122.11	\$864.11
September 2022	\$ 157.56	\$33.15	\$31.51	\$222.22
October 2022	\$ 4,372.29	\$897.20	\$874.46	\$6,143.95
November 2022	\$ 305.27	\$61.18	\$61.05	\$427.50
December 2022	\$ 275.73	\$53.52	\$55.15	\$384.40
January 2023	\$ 531.77	\$99.27	\$106.35	\$737.39
February 2023	\$ 12,112.43	\$2,183.12	\$2,422.49	\$16,718.04
March 2023	\$ 1,063.53	\$184.24	\$212.71	\$1,460.48
April 2023	\$ 374.21	\$62.34	\$74.84	\$511.39
May 2023	\$ 147.71	\$23.57	\$29.54	\$200.82
June 2023	\$ 528.19	\$80.87	\$105.64	\$714.70
July 2023	\$ 985.28	\$144.26	\$197.06	\$1,326.60
August 2023	\$ 609.45	\$85.10	\$121.89	\$816.44
September 2023	\$ 71.10	\$9.42	\$14.22	\$94.74
November 2023	\$ 1,665.83	\$195.90	\$333.17	\$2,194.90
December 2023	\$ 375.83	\$41.42	\$75.17	\$492.42
Totals	\$110,621.64	\$24,357.59	\$22,124.33	\$157,103.57

**EXHIBIT****A-3**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

MID-AMERICA CARPENTERS REGIONAL  
COUNCIL PENSION FUND; MID-AMERICA  
CARPENTERS REGIONAL COUNCIL HEALTH  
FUND; MID-AMERICA CARPENTERS  
REGIONAL COUNCIL APPRENTICE AND  
TRAINEE PROGRAM; and MID-AMERICA  
CARPENTERS REGIONAL COUNCIL  
SUPPLEMENTAL RETIREMENT FUND,

Plaintiffs,

v.

SUPREME & ASSOCIATES, LLC, an Illinois  
Limited Liability Company,

Defendant.

24-cv-05961

Judge Mary M. Rowland

Magistrate Jeannice W. Appenteng

**DECLARATION OF KEVIN P. MCJESSY**

I, Kevin P. McJessey, hereby state as follows:

1. I am one of the attorneys representing the Mid-America Carpenters Regional Council Pension Fund; Mid-America Carpenters Regional Council Health Fund; Mid-America Carpenters Regional Council Apprentice And Trainee Program; And Mid-America Carpenters Regional Council Supplemental Retirement Fund (collectively “the Trust Funds”) in the above-captioned lawsuit (“Lawsuit”) against Supreme & Associates LLC (“Defendant”).

2. I have been licensed to practice law in the State of Illinois and the United States District Court for the Northern District of Illinois since 1995. I am an attorney with and a principal of McJessey, Ching & Thompson, LLC (“MC&T”).

**EXHIBIT**

**B**

3. As part of my practice, I handle claims under ERISA. I personally represented the Trust Funds in this Lawsuit. I have represented the Trust Funds in this Lawsuit since its inception.

4. Sheila Keating is a paralegal with MC&T. She has been a paralegal since 1987.

5. The Trust Funds have incurred \$8,054.00 in fees and \$490.00 in recoverable expenses to compel Defendant to comply with its obligations under the terms of the Collective Bargaining Agreement and applicable trust agreements.

6. The Trust Funds have collectively incurred fees totaling \$7,670.00 for 26.00 hours of attorney services and \$384.00 for 3.20 hours of paralegal services. A redacted copy of the client ledger showing the time spent and a description of the work performed is attached as Exhibit B-1.

Name	Services	Hours	Rate	Total
Kevin McJessy ("KM")	Attorney	26.00	\$295.00	\$7,670.00
Sheila Keating ("SK")	Paralegal	3.20	\$120/hr.	\$384.00
Total				\$8,054.00

7. The Trust Funds incurred \$490.00 in recoverable expenses for the filing fee and service of summons:

7/15/2024	U.S. Clerk of Court <sup>1</sup>	Filing Fee	\$405.00
8/14/2024	Windy City Process Serving, Inc.	Process Server for Service of Summons	\$85.00
Total			\$490.00

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<sup>1</sup> This charge was billed to the Trust Funds on a separate statement and, therefore, does not appear on the ledger attached as Exhibit B-1. The receipt for the charge is attached as Exhibit B-2.



8. The attorneys' fees, paralegal fees and costs charged to the Trust Funds in this matter are consistent with MC&T's regular charges for services to the Trust Funds on similar matters and are substantially reduced from MC&T's standard rate.

9. I have personal knowledge of the matters stated in this affidavit and could testify competently to them.

I declare under penalty of perjury that the foregoing is true and correct.



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Kevin P. McJessy

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June 2, 2025  
Executed On Date

Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
<b>1000 Mid-America Carpenters Regional Council</b>						
<b>0367-SUPR</b>	<b>Supreme and Associates LLC - Audits</b>		<b>Resp Lawyer: KM</b>			
2/6/2024	Expense Recovery	Postage Recovery February 2024		0.00		10.61
2/6/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed and responded to correspondence from A. Powell regarding demand letter to Supreme & Associates LLC for records.	KM	0.10	29.50	
2/6/2024	Lawyer: KM 0.40 Hrs X 295.00	Research and reviewed contact information for company; and, prepared demand letter.	KM	0.40	118.00	
2/20/2024	Lawyer: SK 0.20 Hrs X 120.00	Reviewed K. McJessey demand letters sent to Supreme and Assoc. and Alicia Powell as president of Supreme which were returned (both USPS, Certified) but USPS did affix a new address for A. Powell of 803 Damico Dr., Chicago Heights; prepared letter to A. Powell forwarding original demand letter.	SK	0.20	24.00	
2/20/2024	Billing on Invoice 17181					0.00
2/26/2024	Lawyer: SK 0.10 Hrs X 120.00	Telephone call from Byron Brown of Supreme & Associates (708.785.0050) regarding audit demand letter, that they have not done business or generated income since prior to pandemic and Union has not helped; directed Mr. Brown to the auditor's (Jessica Frederick) contact information in the demand letter and he will reach out to her.	SK	0.10	12.00	
2/29/2024	Expense Recovery	Photocopy Recovery February 2024		0.00		1.68
3/20/2024	Billing on Invoice 17238	FEES 183.50 DISBS 12.29				0.00
4/5/2024	Mid America Carpenters Regional Pension Fund	PMT -		0.00		
4/22/2024	Billing on Invoice 17310					0.00
4/23/2024	Lawyer: KM 0.20 Hrs X 295.00	Reviewed and responded to correspondence from J. Frederick regarding demand letter; reviewed file materials and prior demand; prepared correspondence to J. Frederick regarding explanation for new demand after company failed to comply with prior demand letter.	KM	0.20	59.00	
4/23/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from J. Conklin REDACTED	KM	0.10	29.50	
5/14/2024	Billing on Invoice	FEES 88.50				0.00

EXHIBIT

B-1

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
	17403					
5/31/2024	Mid America Carpenters Regional Pension Fund	PMT -		0.00		
6/13/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from J. Conklin REDACTED	KM	0.10	29.50	
6/20/2024	Billing on Invoice 17446					0.00
6/24/2024	Lawyer: KM 0.70 Hrs X 295.00	Reviewed audit referral materials and started drafting complaint.	KM	0.70	206.50	
7/15/2024	Lawyer: KM 1.10 Hrs X 295.00	Completed review of audit referral file, REDACTED ; and, legal research REDACTED	KM	1.10	324.50	
7/15/2024	Lawyer: KM 1.00 Hrs X 295.00	Additional fact investigation related to information about company and drafted complaint against Supreme & Associates, LLC.	KM	1.00	295.00	
7/15/2024	Lawyer: KM 0.20 Hrs X 295.00	Confer with S. Keating for filing of complaint and attendant documents; and, reviewed civil cover sheet prepared by S. Keating prior to filing.	KM	0.20	59.00	
7/15/2024	Lawyer: SK 0.50 Hrs X 120.00	Prepared civil cover sheet, attorney appearance, and summons to Supreme & Associates; filed complaint electronically with court; filed civil cover sheet and K. McJessey appearance with court.	SK	0.50	60.00	
7/16/2024	Lawyer: SK 0.30 Hrs X 120.00	Reviewed email from court with Judges' assignments and revised open file report to add case/judge information; prepared email correspondence to J. Conklin REDACTED ; prepared email correspondence to court intake clerks forwarding summons for issuance.	SK	0.30	36.00	
7/16/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from S. Keating forwarding file stamped complaint filed yesterday to J. Conklin.	KM	0.10	29.50	
7/16/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed ECF notice of electronic filing from clerk of court notice of case assignment to Judge Rowland and Magistrate Jaennice Appenteng.	KM	0.10	29.50	
7/17/2024	Lawyer: SK 0.10	Prepared email correspondence to process	SK	0.10	12.00	

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
	Hrs X 120.00	server forwarding summons and complaint to Supreme & Associates for service.				
7/17/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed ECF notice of electronic filing from clerk of court summons issued.	KM	0.10	29.50	
7/19/2024	Lawyer: KM 0.20 Hrs X 295.00	Reviewed correspondence from Defendant regarding receipt of subpoena and inquiry about same; and, prepared correspondence to J. Frederick regarding to same and advising of status and unlikely a subpoena was served but likely a summons was served.	KM	0.20	59.00	
7/19/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from J. Frederick confirming receipt of same, no further documents, and no further action at this time.	KM	0.10	29.50	
7/22/2024	Billing on Invoice 17514	FEES 236.00				0.00
7/31/2024	RELX Inc.d/b/a LexisNexis	Legal Research month of July 2024 -		0.00		6.22
7/31/2024	RELX Inc.d/b/a LexisNexis	Legal Research month of July 2024 -		0.00		8.99
7/31/2024	Expense Recovery	Photocopy Recovery July 2024		0.00		2.52
8/8/2024	Lawyer: KM 0.30 Hrs X 295.00	Confer with S. Keating regarding service issues with Supreme & Associates, non-service affidavits although witness location is known and continued service efforts.	KM	0.30	88.50	
8/9/2024	Lawyer: SK 0.10 Hrs X 120.00	Reviewed process server's affidavit of service of summons, complaint on A. Powell and filed same with summons.	SK	0.10	12.00	
8/9/2024	Lawyer: KM 0.30 Hrs X 295.00	Telephone call with Mr. Brown regarding desire to cooperate with audit, to produce records.	KM	0.30	88.50	
8/9/2024	Lawyer: KM 0.10 Hrs X 295.00	Prepared correspondence to Mr. Brown confirming the conversation, the record requests and the follow up.	KM	0.10	29.50	
8/9/2024	Lawyer: KM 0.20 Hrs X 295.00	Confer with S. Keating regarding service of complaint and proof of service.	KM	0.20	59.00	
8/12/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed ECF court order of Judge Rowland setting status report due date of 9/26/24.	KM	0.10	29.50	
8/12/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from S. Keating regarding call from Byron Brown (708) 785-0050 regarding audit.	KM	0.10	29.50	
8/14/2024	Windy City Process Serving Inc.	Process Server recovery - Service of Summons, Complaint		0.00		85.00
8/19/2024	Billing on Invoice 17577	FEES 963.50 DISBS 17.73				0.00
8/20/2024	Mid America	PMT -		0.00		

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
	Carpenters Regional Pension Fund					
9/7/2024	Mid America Carpenters Regional Pension Fund	PMT -		0.00		
9/17/2024	Billing on Invoice 17629	FEES 336.50 DISBS 85.00				0.00
9/26/2024	Expense Recovery	Postage Recovery September 2024		0.00		0.69
9/26/2024	Lawyer: SK 0.10 Hrs X 120.00	Filed motion for entry of default with court.	SK	0.10	12.00	
9/26/2024	Lawyer: KM 0.10 Hrs X 295.00	Prepared correspondence to J. Frederick following up on status of response by Supreme & Associates.	KM	0.10	29.50	
9/26/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from J. Frederick advising no follow up no contact.	KM	0.10	29.50	
9/26/2024	Lawyer: KM 1.70 Hrs X 295.00	Prepared motion for entry of default judgment against Supreme and Associates; reviewed file documents as necessary to draft motion; drafted order for entry of default judgment; and, coordinate with S. Keating to review, finalize, and file same.	KM	1.70	501.50	
9/27/2024	Expense Recovery	Postage Recovery September 2024		0.00		10.33
9/27/2024	Lawyer: SK 0.10 Hrs X 120.00	Prepared correspondence to defendant forwarding 9/27/24 court order granting MACRC motion for entry of default.	SK	0.10	12.00	
9/27/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed ECF court order of Judge Rowland granting Trust Funds' motion for entry of default judgment.	KM	0.10	29.50	
10/10/2024	Mid America Carpenters Regional Pension Fund	PMT -		0.00		
10/21/2024	Billing on Invoice 17682	FEES 614.00 DISBS 11.02				0.00
10/31/2024	Lawyer: KM 0.50 Hrs X 295.00	Prepared status report; and, reviewed court order and file materials in order to prepare status report.	KM	0.50	147.50	
10/31/2024	Lawyer: SK 0.10 Hrs X 120.00	Filed status report with Clerk of Court.	SK	0.10	12.00	
11/1/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed ECF court order of Judge Rowland regarding review of status report and setting of next court date.	KM	0.10	29.50	
11/6/2024	Mid-America Carpenters	PMT -		0.00		

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
	Regional Pension Fund					
11/20/2024	Billing on Invoice 17746	FEES 159.50				0.00
11/21/2024	Lawyer: KM 0.40 Hrs X 295.00	Prepared status report per court's order; filed status report with U.S. Clerk of Court ECF System; and, prepared correspondence to Supreme & Associates forwarding same.	KM	0.40	118.00	
11/21/2024	Expense Recovery	Postage Recovery November 2024		0.00		0.69
11/21/2024	Lawyer: KM 0.80 Hrs X 295.00	Research REDACTED REDACTED	KM	0.80	236.00	
11/30/2024	RELX Inc.d/b/a LexisNexis	Legal Research month of November 2024 -		0.00		13.68
12/5/2024	Mid-America Carpenters Regional Council	PMT -		0.00		
12/6/2024	Lawyer: SK 0.80 Hrs X 120.00	Prepared document subpoenas to Chicago Housing Authority, Bank of America, Power & Sons Construction (.5); prepared email correspondence to process server forwarding Power & Sons subpoena for service (.1); prepared certificate of service to defendant regarding document subpoenas (.2).	SK	0.80	96.00	
12/6/2024	Expense Recovery	Postage Recovery December 2024		0.00		25.85
12/6/2024	Lawyer: KM 0.40 Hrs X 295.00	Telephone call to D. Mandelco REDACTED	KM	0.40	118.00	
12/6/2024	Lawyer: KM 0.10 Hrs X 295.00	Prepared correspondence to J. Frederick regarding questions about audit.	KM	0.10	29.50	
12/6/2024	Lawyer: KM 1.40 Hrs X 295.00	Prepared subpoena rider for subpoena to CHA for work by Supreme & Associates; prepared subpoena rider for subpoena to Power & Sons for work by Supreme & Associates; prepared subpoena rider for subpoena to Bank of America for account information of Supreme & Associates; coordinate with S. Keating to prepare and serve subpoenas; and, reviewed file materials to gather information for subpoenas, including exhibit.	KM	1.40	413.00	
12/11/2024	Windy City Process Serving Inc.	Process Server recovery - Document Subpoena Power & Sons Construction		0.00		85.00
12/19/2024	Billing on Invoice 17822	FEES 383.50 DISBS 14.37				0.00
12/20/2024	Lawyer: KM 0.10	Reviewed correspondence from C. Cruz	KM	0.10	29.50	

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
	Hrs X 295.00	regarding subpoena request and subpoena processing fee for subpoena response.				
12/27/2024	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from Clara Cruz regarding production of documents forthcoming but needs additional time.	KM	0.10	29.50	
12/30/2024	Lawyer: KM 0.80 Hrs X 295.00	Download via secure portal correspondence from Bank of America refusing to comply with subpoena; prepared new subpoena; and, served same on Bank of America via certified mail.	KM	0.80	236.00	
12/30/2024	Expense Recovery	Postage Recovery December 2024		0.00		5.54
12/30/2024	Lawyer: KM 0.10 Hrs X 300.00	Reviewed ECF notice of electronic filing from clerk of court for reminder of filing Local Rule 3.2 Notification of Affiliates as applicable.	KM	0.10	30.00	
12/31/2024	Expense Recovery	Postage Recovery December 2024		0.00		17.58
12/31/2024	RELX Inc.d/b/a LexisNexis	Legal Research month of December 2024		0.00		10.40
1/6/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed and responded to correspondence from C. Cruz regarding request for extension of time to respond to subpoena as people have been on vacation.	KM	0.10	29.50	
1/8/2025	Lawyer: KM 0.20 Hrs X 295.00	Telephone call with D. Buls regarding response to subpoena by Power & Sons; and, reviewed correspondence from D. Buls, counsel for Power & Sons regarding additional time to produce documents and narrowing of request.	KM	0.20	59.00	
1/10/2025	Chicago Housing Authority	Photocopy Recovery		0.00		25.00
1/10/2025	Lawyer: SK 0.20 Hrs X 120.00	Prepared correspondence to E. Silas at Chicago Housing Authority forwarding check for processing of subpoena response.	SK	0.20	24.00	
1/10/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from C. Cruz regarding request for processing fee; and, coordinate with S. Keating to forwarding processing fee.	KM	0.10	29.50	
1/10/2025	Lawyer: KM 0.10 Hrs X 0.00	Reviewed correspondence from S. Keating to C. Cruz forwarding check for processing fee for subpoena. [NO CHARGE]	KM	0.10	0.00	
1/14/2025	Billing on Invoice 17874	FEES 981.50 DISBS 144.37				0.00
1/15/2025	Mid-America Carpenters Regional Pension Fund	PMT -		0.00		



## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
1/24/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed and responded to correspondence from C. Cruz regarding request for additional time to gather documents.	KM	0.10	29.50	
1/24/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed and responded to correspondence from C. Cruz regarding 10 days additional time to respond to subpoena to CHA.	KM	0.10	29.50	
1/27/2025	Lawyer: SK 0.10 Hrs X 120.00	Filed status report with court.	SK	0.10	12.00	
1/27/2025	Lawyer: KM 0.50 Hrs X 295.00	Prepared status report; and, reviewed file documents as necessary to prepare status report.	KM	0.50	147.50	
1/28/2025	Mid-America Carpenters Regional Pension Fund	PMT -		0.00		
1/29/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed and responded to correspondence from D. Buls regarding further extension of time for Powers & Sons to respond to subpoena.	KM	0.10	29.50	
1/31/2025	US Messenger & Logistics	Courier Recovery - Chicago Housing Authority		0.00		26.47
2/12/2025	Lawyer: KM 0.10 Hrs X 295.00	Prepared correspondence to D. Buls, counsel for Power & Sons Construction, inquiring on status of response to subpoena.	KM	0.10	29.50	
2/12/2025	Lawyer: KM 0.10 Hrs X 295.00	Prepared correspondence to S. Cruz regarding inquiry on status of response to subpoena to CHA.	KM	0.10	29.50	
2/13/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from S. Cruz regarding update on subpoena response; and, prepared correspondence to S. Cruz responding to same.	KM	0.10	29.50	
2/13/2025	Lawyer: KM 0.20 Hrs X 295.00	Exchanged several follow up communications with C. Cruz regarding payments to Power & Sons Construction and payments by Supreme & Associates to workers.	KM	0.20	59.00	
2/13/2025	Billing on Invoice 17915	FEES 390.00 DISBS 51.47				0.00
2/24/2025	Lawyer: KM 0.20 Hrs X 295.00	Reviewed correspondence from S. Cruz forwarding information related to payment history to Power & Sons for work on project using Supreme & Associates; reviewed same; and, prepared correspondence to D. Bulis forwarding information from CHA's S. Cruz in order that he may locate certified payroll.	KM	0.20	59.00	
2/24/2025	Lawyer: KM 0.10	Reviewed correspondence from D. Bulis	KM	0.10	29.50	



## Client Ledger

## ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
	Hrs X 295.00	advising Power & Sons will respond to the subpoena by Monday.				
2/28/2025	Mid-America Carpenters Regional Council Funds	PMT -		0.00		
2/28/2025	Windy City Process Serving Inc.	Process Server recovery - Subpoena - Bank of America		0.00		85.00
3/3/2025	Lawyer: KM 0.20 Hrs X 295.00	Reviewed correspondence from D. Buls, counsel for Power & Sons regarding subpoena response and reviewed payment history document; and, prepared correspondence to D. Buls regarding follow up on same.	KM	0.20	59.00	
3/4/2025	Lawyer: KM 0.50 Hrs X 295.00	Reviewed correspondence from R. Minor regarding subpoena production of Power & Sons; downloaded documents from Power & Sons; and, partially reviewed documents.	KM	0.50	147.50	
3/4/2025	Lawyer: KM 0.10 Hrs X 295.00	Uploaded documents to Legacy Professionals Portal in case Legacy will be completing revised audit report.	KM	0.10	29.50	
3/4/2025	Lawyer: KM 0.10 Hrs X 295.00	Prepared correspondence to J. Conklin REDACTED	KM	0.10	29.50	
3/5/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed and responded to correspondence from J. Frederick regarding documents uploaded to the portal; and, prepared correspondence to J. Conklin REDACTED D	KM	0.10	29.50	
3/5/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from J. Conklin REDACTED ; and, prepared correspondence to J. Conklin REDACTED .	KM	0.10	29.50	
3/5/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from J. Frederick confirming she will begin work on finalizing the audit of Supreme & Associates.	KM	0.10	29.50	
3/20/2025	Billing on Invoice 17977	FEES 236.00 DISBS 85.00				0.00
3/20/2025	Expense Recovery	Postage Recovery March 2025		0.00		0.69
3/20/2025	Lawyer: KM 0.20	Prepared status report for Supreme &	KM	0.20	59.00	

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
	Hrs X 295.00	Associates matter.				
3/20/2025	Lawyer: SK 0.10 Hrs X 120.00	Filed status report and forwarded file stamped copy to defendant via U.S. Mail.	SK	0.10	12.00	
3/21/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed ECF court order of Judge Rowland regarding new date, status report due by 4/10/25.	KM	0.10	29.50	
3/21/2025	Lawyer: KM 0.20 Hrs X 295.00	Reviewed correspondence from Bank of America forwarding subpoena response; downloaded same; and, coordinate with MC&T Administrator to pay invoices from Bank of America.	KM	0.20	59.00	
3/26/2025	Bank of America Legal Order Processing	Photocopy Expense - Supreme & Associates		0.00		20.00
4/4/2025	Lawyer: KM 0.10 Hrs X 295.00	Exchanged correspondence with J. Frederick regarding update on status of audit report and issues related to documents produced.	KM	0.10	29.50	
4/10/2025	Lawyer: SK 0.20 Hrs X 120.00	Filed status report with court and forwarded same to A. Powell.	SK	0.20	24.00	
4/10/2025	Lawyer: KM 0.30 Hrs X 295.00	Prepared status report, including review of prior court order and prior status report to prepare the current one.	KM	0.30	88.50	
4/10/2025	Lawyer: KM 0.40 Hrs X 295.00	Reviewed past correspondence with auditor for update on status and J. Frederick request for clarification of audit records from general contractor; and, prepared correspondence to J. Frederick following up on same.	KM	0.40	118.00	
4/10/2025	Expense Recovery	Postage Recovery April 2025		0.00		0.69
4/13/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from J. Frederick from 4/10/25 regarding audit.	KM	0.10	29.50	
4/14/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from Judge Rowland regarding status report and next status date.	KM	0.10	29.50	
4/17/2025	Billing on Invoice 18069	FEES 513.50 DISBS 20.69				0.00
4/23/2025	Lawyer: KM 0.20 Hrs X 295.00	Telephone call with J. Frederick regarding issues related to audit of Supreme & Associates, information in documents obtained in discovery, and preparation of final audit report.	KM	0.20	59.00	
4/23/2025	Lawyer: KM 0.10 Hrs X 295.00	Uploaded documents obtained in discovery to Legacy Professionals, LLP secure document portal; and, prepared correspondence to J. Frederick confirming documents discussed today have been	KM	0.10	29.50	

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
		uploaded.				
5/2/2025	Lawyer: SK 0.20 Hrs X 120.00	Filed status report and forwarded by USPS to defendant.	SK	0.20	24.00	
5/2/2025	Lawyer: KM 1.80 Hrs X 295.00	Prepared detailed summary of items in documents obtained from Bank of America, CHA, and Power & Sons per J. Frederick request; and, reviewed documents from subpoena respondents as necessary to draft summary; and, uploaded documents to Legacy Portal produced by the subpoena respondents.	KM	1.80	531.00	
5/2/2025	Lawyer: KM 0.50 Hrs X 295.00	Prepared status report; and, filed same with the Clerk of Court ECF system.	KM	0.50	147.50	
5/5/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed ECF court order of Judge Rowland regarding next status date, motion for default; and, prepared correspondence to J. Frederick with court schedule and need to file motion by end of the month.	KM	0.10	29.50	
5/5/2025	Lawyer: KM 0.10 Hrs X 295.00	Reviewed correspondence from J. Frederick confirming completion of audit report by 5/23/25.	KM	0.10	29.50	
5/8/2025	Lawyer: KM 0.20 Hrs X 295.00	Telephone call with J. Frederick regarding inquiry on matters related to audit of Supreme & Associates.	KM	0.20	59.00	
5/14/2025	Lawyer: KM 0.20 Hrs X 295.00	Telephone call with J. Conklin REDACTED	KM	0.20	59.00	
5/20/2025	Billing on Invoice 18098	FEES 407.50 DISBS 0.69				0.00
6/2/2025	Lawyer: KM 2.60 Hrs X 295.00	Prepared motion for entry of final judgment; and, reviewed file documents as necessary to draft motion; and, briefly reviewed cases and ERISA section for citations to motion.	KM	2.60	767.00	
6/2/2025	Lawyer: KM 0.30 Hrs X 295.00	Reviewed correspondence from J. Conklin REDACTED	KM	0.30	88.50	
6/2/2025	Lawyer: KM 0.80 Hrs X 295.00	Prepared declaration of J. Conklin; and, reviewed file documents as necessary to draft declaration; and, prepared correspondence to J. Conklin forwarding declaration.	KM	0.80	236.00	
6/2/2025	Lawyer: KM 1.30 Hrs X 295.00	Prepared declaration of K. McJessey, including supporting attorneys' fee petition materials.	KM	1.30	383.50	
6/2/2025	Lawyer: KM 0.20	Prepared draft order in support of motion for	KM	0.20	59.00	

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
	Hrs X 295.00	entry of judgment.				
6/2/2025	Lawyer: KM 0.30	Exchanged numerous correspondence with J. KM		0.30	88.50	
	Hrs X 295.00	Conklin REDACTED				
6/2/2025	Lawyer: KM 0.20	Prepared status report; and, filed status report KM		0.20	59.00	
	Hrs X 295.00	with Clerk of Court ECF System.				

	UNBILLED				BILLED				BALANCE	
TOTALS	CHE	RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	ECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	2561.00	2561.00	442.63	5493.50	0.00	4672.75	1263.38	0.00
ENDED	0.00	0.00	2561.00	2561.00	442.63	5493.50	0.00	4672.75	1263.38	0.00

	UNBILLED				BILLED				BALANCE	
FIRM TOTALS	CHE	RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	ECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	2561.00	2561.00	442.63	5493.50	0.00	4672.75	1263.38	0.00
ENDED	0.00	0.00	2561.00	2561.00	442.63	5493.50	0.00	4672.75	1263.38	0.00

## REPORT SELECTIONS - Client Ledger

Layout Template	Attorneys Fee Petition
Advanced Search Filter	None
Requested by	ADMIN
Finished	Monday, June 02, 2025 at 01:48:43 PM
Ver	13.0 SP2 (13.0.20140210)
Matters	0367-SUPR
Clients	All
Major Clients	All
Client Intro Lawyer	All
Matter Intro Lawyer	All
Responsible Lawyer	All
Assigned Lawyer	All
Type of Law	All
Select From	Active, Inactive, Archived Matters
Matters Sort by	Default
New Page for Each Lawyer	No
New Page for Each Matter	No
No Activity Date	Dec/31/2199
Firm Totals Only	No
Totals Only	No
Entries Shown - Billed Only	No
Entries Shown - Disbursements	Yes
Entries Shown - Receipts	Yes
Entries Shown - Time or Fees	Yes
Entries Shown - Trust	Yes
Incl. Matters with Retainer Bal	No
Incl. Matters with Neg Unbld Disb	No
Trust Account	All

Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwy	Hours	Amount	Disbs
		Working Lawyer	All			
		Include Corrected Entries	No			
		Show Check # on Paid Payables	No			
		Show Client Address	No			
		Consolidate Payments	No			
		Show Trust Summary by Account	No			
		Show Interest	No			
		Interest Up To	Jun/ 2/2025			
		Show Invoices that Payments Were Applied	No			
		Display Entries in	Date Order			

**From:** [usdc\\_ecf\\_ilnd@ilnd.uscourts.gov](mailto:usdc_ecf_ilnd@ilnd.uscourts.gov)  
**To:** [ecfmail\\_ilnd@ilnd.uscourts.gov](mailto:ecfmail_ilnd@ilnd.uscourts.gov)  
**Subject:** Activity in Case 1:24-cv-05961 Mid-America Carpenters Regional Council Pension Fund et al v. Supreme & Associates LLC complaint  
**Date:** Monday, July 15, 2024 4:52:23 PM

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**This is an automatic e-mail message generated by the CM/ECF system. Please DO NOT RESPOND to this e-mail because the mail box is unattended.**

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**United States District Court**

**Northern District of Illinois - CM/ECF NextGen 1.7.1.1**

**Notice of Electronic Filing**

The following transaction was entered by McJessy, Kevin on 7/15/2024 at 4:51 PM CDT and filed on 7/15/2024

**Case Name:** Mid-America Carpenters Regional Council Pension Fund et al v. Supreme & Associates LLC  
**Case Number:** [1:24-cv-05961](#)  
**Filer:** Mid-America Carpenters Regional Council Supplemental Retirement Fund  
Mid-America Carpenters Regional Council Pension Fund  
Mid-America Carpenters Regional Council Apprentice and Trainee Program  
Mid-America Carpenters Regional Council Health Fund  
**Document Number:** [1](#)

**Docket Text:**

**COMPLAINT filed by Mid-America Carpenters Regional Council Supplemental Retirement Fund, Mid-America Carpenters Regional Council Pension Fund, Mid-America Carpenters Regional Council Apprentice and Trainee Program, Mid-America Carpenters Regional Council Health Fund; Filing fee \$ 405, receipt number AILNDC-22244987.(McJessy, Kevin)**

**1:24-cv-05961 Notice has been electronically mailed to:**

Kevin Patrick McJessy [mcjessy@mcandt.com](mailto:mcjessy@mcandt.com), [keating@mcandt.com](mailto:keating@mcandt.com),  
[mcandt@sbcglobal.net](mailto:mcandt@sbcglobal.net)

**1:24-cv-05961 Notice has been delivered by other means to:**

The following document(s) are associated with this transaction:



**Document description:**Main Document

**Original filename:**n/a

**Electronic document Stamp:**

[STAMP dcecfStamp\_ID=1040059490 [Date=7/15/2024] [FileNumber=27962179-0] [7536159ff0a91fb400836ae6f64f460144057a42ab3cb753aff89cc7fb7c3989ff64e1c2b21aceace251a54c7c2294d8be118abeffcc88d67f6efd5d8ef68851]]

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

MID-AMERICA CARPENTERS REGIONAL  
COUNCIL PENSION FUND; MID-AMERICA  
CARPENTERS REGIONAL COUNCIL HEALTH  
FUND; MID-AMERICA CARPENTERS  
REGIONAL COUNCIL APPRENTICE AND  
TRAINEE PROGRAM; and MID-AMERICA  
CARPENTERS REGIONAL COUNCIL  
SUPPLEMENTAL RETIREMENT FUND,

Plaintiffs,

v.

SUPREME & ASSOCIATES, LLC, an Illinois  
Limited Liability Company,

Defendant.

24-cv-05961

Judge Mary M. Rowland

Magistrate Jeannice W. Appenteng

**JUDGMENT ORDER**

Pursuant to Federal Rule of Civil Procedure 55(b), a final judgment is hereby entered in favor of the Mid-America Carpenters Regional Council Pension Fund, the Mid-America Carpenters Regional Council Health Fund, the Mid-America Carpenters Regional Council Apprentice And Trainee Program, and the Mid-America Carpenters Regional Council Supplemental Retirement Fund (collectively “Plaintiffs”) and against defendant Supreme & Associates LLC, an Illinois limited liability company (“Defendant”) in the amount of \$170,148.61 as follows:

- A. \$110,621.33 in unpaid contributions pursuant to the audit (29 U.S.C. §1132(g)(2)(A));
- B. \$48,715.18 in double interest (29 U.S.C. §1132(g)(2)(B) & (C)(i));
- C. \$2,268.10 in auditor’s fees incurred by the Trust Funds to complete the audit of Defendant’s books and records (29 U.S.C. §1132(g)(2)(E); *Trs. of the Chi. Plastering Inst. Pension Trust v. Cork Plastering Co.*, 570 F.3d 890, 902 (7<sup>th</sup> Cir. 2009)); and
- D. \$8,544.00 in reasonable attorney’s fees and costs the Trust Funds incurred in this action (29 U.S.C. §1132(g)(1) and 29 U.S.C. §1132(g)(2)(D)).

EXHIBIT

C



Plaintiffs shall also be entitled to recover reasonable attorney' fees and costs incurred by Plaintiffs to enforce this order and any such further relief as this Court deems appropriate. *See Free v. Briody*, 793 F.2d 807, 808-809 (7th Cir. 1986).

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Date

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Judge Mary M. Rowland